

**GRAND FORKS COUNTY  
POLICY MANUAL**

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**POLICY NO. 105-22**

**Eff. 4/20/10**

**Rev. 2/21/12**

**FRAUD PREVENTION AND  
INVESTIGATION POLICY**

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**This Grand Forks County fraud policy is established to facilitate the development of controls which will aid in the detection and prevention of fraud against Grand Forks County.**

**This policy applies to any fraud, or suspected fraud, involving employees, elected and appointed officials, as well as consultants, vendors, contractors, outside agencies doing business with employees of such agencies, and/or any other parties with a business relationship with Grand Forks County. Any investigative activity required will be conducted without regard to the suspected wrongdoer's length of service, position/title, or relationship to Grand Forks County.**

**All employees and elected officials of Grand Forks County are responsible for the detection and prevention of fraud, misappropriations, and other inappropriate conduct. Each member of the management team will be familiar with the types of improprieties that might occur within his or her area of responsibility, and be alert for any indication of irregularity. Any fraud that is detected or suspected must be reported immediately to the Director of Administration, who coordinates all investigations with the legal counsel and other affected areas, both internal and external. If suspected fraudulent activity involves the Director of Administration, the report must be brought to the attention of the chairperson of the County Commission. The Director of Finance and Tax and/or the Chair of the County Commission, with the legal counsel, shall lead the investigation unit until the matter is resolved.**

**ACTIONS CONSTITUTING FRAUD**

**The terms "defalcation", "misappropriation", and "other fiscal wrongdoings" refer to, but are not limited to:**

- Any dishonest or fraudulent act**
- Forgery or alteration of any document or account belonging to Grand Forks County**
- Forgery or alteration of a check, bank draft, or any other financial document**
- Misappropriation of funds, securities, supplies, or other assets**
- Impropriety in the handling or reporting of money or financial transactions**

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- **Disclosing confidential and proprietary information to outside parties**
- **Accepting or seeking anything of material value from contractors, vendors or persons providing services/materials to Grand Forks County**
  - Exception: Gifts less than \$50 in value.**
- **Destruction, removal or inappropriate use of records, furniture, fixtures, and equipment**
- **Any similar or related inappropriate conduct**

**OTHER INAPPROPRIATE CONDUCT**

Any other suspected improprieties concerning an employee's or official's moral, ethical, or behavioral conduct, should be brought to the attention of the Director of Administration. If there is any question as to whether an action constitutes fraud, contact your supervisor or the Director of Administration for guidance.

**REPORTING PROCEDURES**

Great care must be taken in the investigation of suspected improprieties or wrongdoings so as to avoid mistaken accusations or alerting suspected individuals that an investigation is under way. An employee who discovers or suspects fraudulent activity will contact the Director of Administration immediately. The employee or other complainant may remain anonymous. All inquiries concerning the activity under investigation from the suspected individual, his or her attorney or representative, or any other inquirer should be directed to the Director of Administration or State's Attorney. No information concerning the status of an investigation will be given out. The proper response to any inquiries is: "I am not at liberty to discuss this matter." Under no circumstances should any reference be made to "the allegation," "the crime," "the fraud," "the forgery," "the misappropriation," or any other specific reference.

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**CONFIDENTIALITY**

The Director of Administration treats all information received *confidentially* to the extent possible within the constraints of the law. Any employee who suspects dishonest or fraudulent activity will notify the Director of Administration immediately, and should not attempt to personally conduct investigations or interviews/interrogations related to any suspected fraudulent act (see **REPORTING PROCEDURE** section above). Investigation results *will not be disclosed or discussed* with anyone other than those who have a legitimate need to know. This is important in order to avoid damaging the reputations of persons suspected but subsequently found innocent of wrongful conduct and to protect Grand Forks County from potential civil liability.

**INVESTIGATION RESPONSIBILITIES**

The Director of Administration, with the assistance of the State's Attorney as appropriate, has the primary responsibility for the investigation of all suspected fraudulent acts as defined in the policy. If the investigation substantiates that fraudulent activities have occurred, the Director of Administration will issue reports to appropriate designated personnel and, if appropriate, to the County Commission. Decisions to prosecute or refer the examination results to the appropriate law enforcement and/or regulatory agencies for independent investigation will be made in conjunction with legal counsel and senior management, as will final decisions on disposition of the case.